



**APPENDIX 附錄 A**

**WORKLOAD STATISTICS**

工作量統計數字

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**APPENDIX 附錄 B**

**ANNUAL ACCOUNTS**

周年帳目表

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**APPENDIX 附錄 C**

**REPORT OF THE DIRECTOR OF AUDIT**

審計署署長報告

## APPENDIX 附錄 A

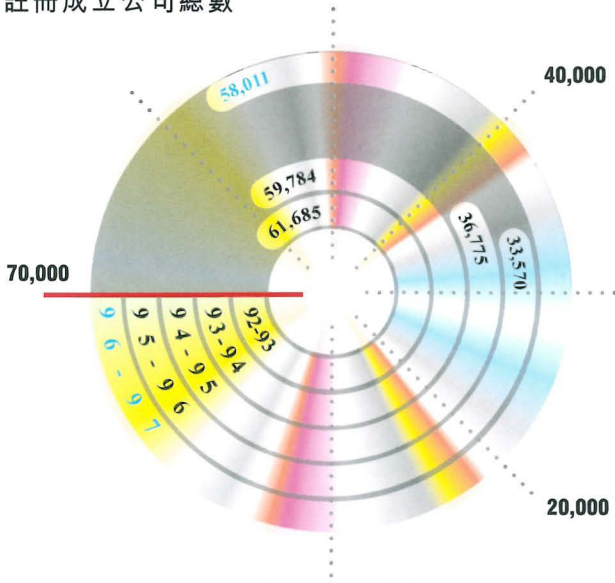
### WORKLOAD STATISTICS 工作量統計數字

Year to 31 March 截至 3 月 31 日止年度

		1997	1996	% Change 增/減百分比 %
<b>New Companies</b>	<b>新公司</b>			
Incorporations	註冊成立			
- public	- 公眾公司	305	280	8.9
- private	- 私人公司	57,706	33,290	73.3
Overseas companies registered	登記的海外公司	655	583	12.3
<b>General Registration of Documents</b>	<b>公司文件登記</b>			
Charges registered	登記的押記			
- number	- 數目	37,881	28,938	30.9
- amount secured (\$m)	- 所保證的款額 (以百萬元計)	103,383	73,989	39.7
Documents received	所收到的文件	1,659,625	1,291,232	28.5
Change of name applications	更改名稱申請書	9,586	10,163	(5.7)
Voluntary liquidation notices	自動清盤通知書	3,143	3,578	(12.2)
<b>Search Facilities</b>	<b>查冊設施</b>			
Searches made	查冊個案	1,925,906	1,851,177	4.0
<b>Prosecution</b>	<b>檢控</b>			
Summonses issued	發出傳票	173	298	(41.9)
Conviction rate	定罪率	97%	95%	2.1
<b>Striking Off Action</b>	<b>剔除行動</b>			
Action commenced	已展開行動	35,614	27,308	30.4
Companies struck off	被剔除的公司	34,749	7,795	345.8

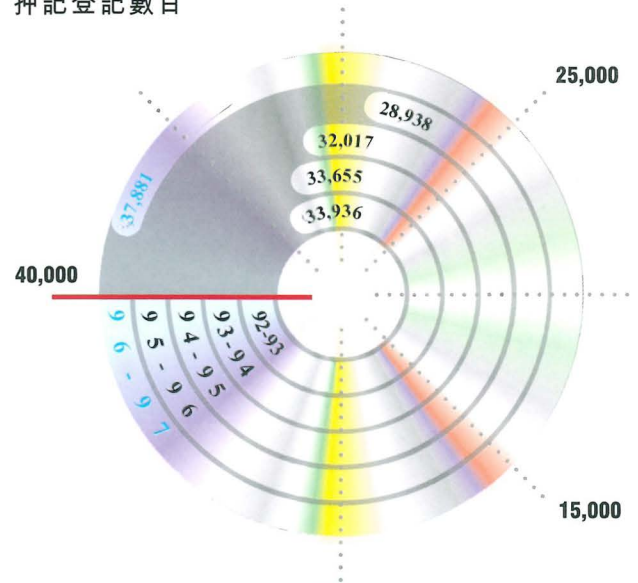
NUMBER OF COMPANIES INCORPORATED

註冊成立公司總數



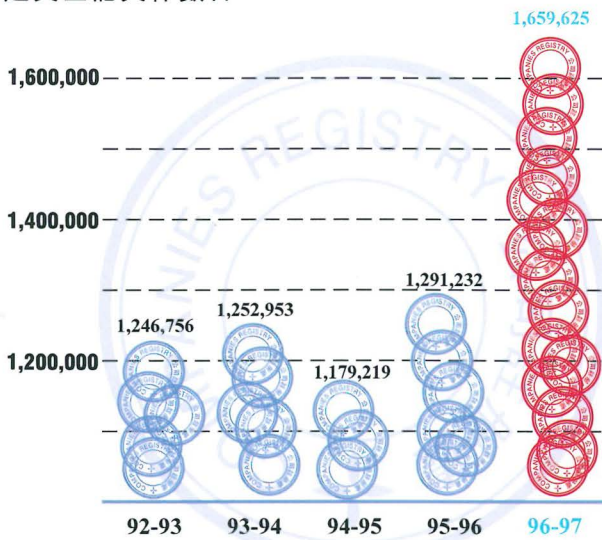
NUMBER OF CHARGES REGISTERED

押記登記數目



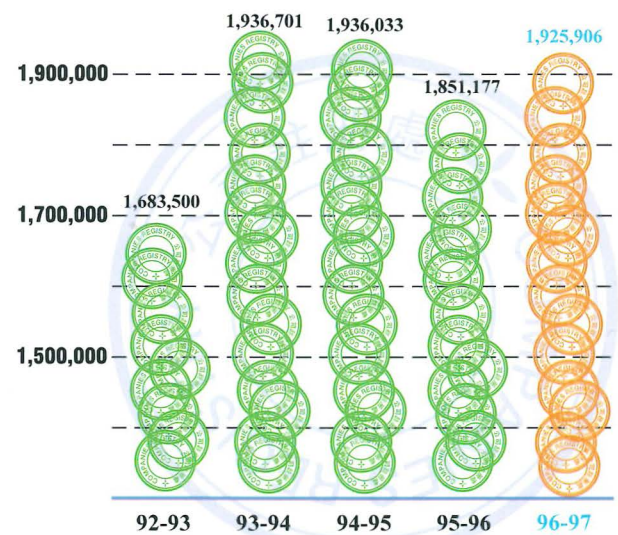
DOCUMENTS RECEIVED FOR FILING

遞交登記文件數目



NUMBER OF SEARCHES MADE

查冊數目





## APPENDIX 附錄 B

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### ANNUAL ACCOUNTS

### 周年帳目表

*Annual Accounts of the Companies Registry Trading Fund*

*for the Year Ended 31 March 1997*

公司註冊處營運基金在截至 1997 年 3 月 31 日止的周年帳目表

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**Prepared and submitted pursuant to section 7(4) of the Trading Funds Ordinance**

按照營運基金條例第 7 (4) 條製備及提交

## COMPANIES REGISTRY TRADING FUND PROFIT AND LOSS ACCOUNT

### 公司註冊處營運基金損益表

for the Year Ended 31 March 1997 截至 1997 年 3 月 31 日止年度

		Note	1997	1996
		註釋	\$'000	\$'000
Turnover	營業額	(3)	262,743	188,150
Operating costs	運作成本	(4)	(168,683)	(159,752)
<b>Operating profit</b>	<b>運作盈利</b>		94,060	28,398
Other income	其他收入	(5)	3,567	4,034
Interest expenses	利息支出		(17,220)	(20,566)
<b>Profit before taxation</b>	<b>除稅前盈利</b>		80,407	11,866
Taxation	稅款	(6)	(13,267)	(1,958)
<b>Profit after taxation</b>	<b>除稅後盈利</b>		67,140	9,908
Dividend	股息	(7)	(20,142)	(2,972)
<b>Profit retained</b>	<b>保留盈利</b>		<u>46,998</u>	<u>6,936</u>
<b>Rate of return on fixed assets</b>	<b>固定資產回報率</b>	(8)	<u>19.8%</u>	<u>6.5%</u>

The notes on pages 28 to 33 form part of these accounts.

第 28 至 33 頁的註釋亦為此帳目的一部分



**G W E Jones**

Registrar of Companies and

General Manager

Companies Registry Trading Fund

29 August 1997



鍾悟思

公司註冊處處長暨

公司註冊處營運基金總經理

一九九七年八月二十九日





## COMPANIES REGISTRY TRADING FUND BALANCE SHEET

### 公司註冊處營運基金資產負債表

as at 31 March 1997 在 1997 年 3 月 31 日的結算

		Note	1997	1996
		註釋	\$'000	\$'000
<b>ASSETS EMPLOYED:</b>	<b>可動用資產：</b>			
<b>Fixed assets</b>	<b>固定資產</b>	(9)	<u>411,144</u>	<u>411,891</u>
<b>Current assets</b>	<b>流動資產</b>			
Debtors	應收帳款		2,613	1,519
Bank deposits	銀行存款		136,300	37,000
Cash and bank balances	現金及銀行結餘		<u>3,152</u>	<u>1,060</u>
			<u>142,065</u>	<u>39,579</u>
<b>Less : Current liabilities</b>	<b>減去：流動負債</b>			
Short term borrowing	短期借款	(10)	(27,670)	(27,670)
Creditors	應付帳款		(107,843)	(53,491)
Tax payable	應付稅款		(11,638)	(407)
Proposed dividend	擬發股息	(7)	<u>(20,142)</u>	<u>(2,972)</u>
			<u>(167,293)</u>	<u>(84,540)</u>
<b>Net current liabilities</b>	<b>流動負債淨額</b>		<u>(25,228)</u>	<u>(44,961)</u>
			385,916	366,930
<b>Less: Deferred liabilities</b>	<b>減去：遞延負債</b>			
Deferred taxation	遞延稅款	(11)	<u>(341)</u>	<u>(683)</u>
<b>Total net assets employed</b>	<b>總資產淨值</b>		<u>385,575</u>	<u>366,247</u>
<b>FINANCED BY :</b>	<b>財政來源：</b>			
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Trading fund capital	營運基金資本	(12)	138,460	138,460
Retained earnings	保留盈利	(13)	<u>81,095</u>	<u>34,097</u>
			219,555	172,557
<b>Government loan</b>	<b>政府貸款</b>	(14)	<u>166,020</u>	<u>193,690</u>
			<u>385,575</u>	<u>366,247</u>

The notes on pages 28 to 33 form part of these accounts.

第 28 至 33 頁的註釋亦為此帳目的一部分



## COMPANIES REGISTRY TRADING FUND CASH FLOW STATEMENT

### 公司註冊處營運基金現金流量表

for the Year Ended 31 March 1997 截至 1997 年 3 月 31 日止年度

		Note 註釋	1997 \$'000	1996 \$'000
<b>Operating activities</b>	<b>營運項目</b>			
Operating profit	運作盈利		94,060	28,398
Depreciation and amortisation	折舊及攤銷		12,150	11,257
Increase/(Decrease) in creditors	應付帳款的增加／(減少)		54,800	(10,015)
Increase in debtors	應收帳款的增加		(679)	(515)
<b>Net cash inflow</b>	<b>現金流入淨額</b>		<u>160,331</u>	<u>29,125</u>
<b>Returns on investments and servicing of finance</b>	<b>投資收入及財務支出</b>			
Interest received	利息收入		3,152	4,149
Interest paid	利息支出		(19,346)	(21,124)
Taxation paid	稅款支出		(2,379)	(4,014)
Dividend paid	股息支出		(2,972)	(4,954)
<b>Net cash outflow</b>	<b>現金流出淨額</b>		<u>(21,545)</u>	<u>(25,943)</u>
<b>Capital expenditure</b>	<b>資本開支</b>			
Acquisition of fixed assets	購入固定資產		(9,724)	(11,676)
Loan repayments	償還貸款		(27,670)	(27,670)
<b>Net cash outflow</b>	<b>現金流出淨額</b>		<u>(37,394)</u>	<u>(39,346)</u>
<b>Total net cash inflow/ (outflow) for year</b>	<b>年度內現金流入/ (流出) 總淨額</b>		101,392	(36,164)
Cash and cash equivalents at beginning of year	現金及等同現金年初結存		<u>38,060</u>	<u>74,224</u>
<b>Cash and cash equivalents at end of year</b>	<b>現金及等同現金年終結存</b>	(15)	<u>139,452</u>	<u>38,060</u>

The notes on pages 28 to 33 form part of these accounts.

第 28 至 33 頁的註釋亦為此帳目的一部分

## NOTES TO THE ACCOUNTS

### 1. Status of the Companies Registry Trading Fund

The Companies Registry Trading Fund was established on 1 August 1993 under the Legislative Council Resolution passed on 30 June 1993 pursuant to Sections 3, 4 and 6 of the Trading Funds Ordinance.

### 2. Accounting policies

#### (a) Basis of accounting

The accounts have been prepared in accordance with generally accepted accounting principles.

#### (b) Fixed assets

Fixed assets appropriated to the Companies Registry Trading Fund on 1 August 1993 are stated at the value contained in the Resolution of the Legislative Council for setting up the Companies Registry Trading Fund. Fixed assets acquired since 1 August 1993 are capitalised at the actual direct expenditure of acquisition and installation.

#### (c) Depreciation and amortisation

i. Depreciation is provided on a straight-line basis calculated to write off the cost of assets less residual value over their estimated useful lives. The annual rates of depreciation used are:-

Building	3.3% - 3.6%
Computer system	20%
Furniture and fittings	20%
Office and specialist equipment	20%
Office car	20%

ii. No depreciation is provided in respect of land and capital projects in progress.

iii. System development and data conversion costs for computer systems are amortised over a period of five years from the month they are commissioned into service.

#### (d) Deferred taxation

Deferred taxation is provided on timing differences, using the liability method, between the accounting and tax treatment of income and expenditure. Provision is made for deferred tax only to the extent that it is probable that an actual liability will crystallise in the foreseeable future.

#### (e) Revenue recognition

Fees income is recognised when the services are provided. Interest income is recognised on an accrual basis.



## 帳目註釋

### 1. 公司註冊處營運基金的地位

立法局在 1993 年 6 月 30 日根據營運基金條例第 3、4 及 6 條通過決議，在 1993 年 8 月 1 日設立公司註冊處營運基金。

### 2. 會計政策

#### (a) 會計基準

本帳目是根據公認會計原則製備。

#### (b) 固定資產

1993 年 8 月 1 日由政府撥歸公司註冊處營運基金的固定資產是按立法局所通過的設立營運基金決議中所列的估值入帳。  
從 1993 年 8 月 1 日起新購的固定資產則按當時用於購買及裝置設備的實際直接開支入帳。

#### (c) 折舊及攤銷

i. 折舊是依直線折舊法按資產原值減去其在最終使用期末的剩餘值，在預計資產可使用年期內逐年分期定額註銷。折舊年率為：

建築物	3.3% - 3.6%
電腦系統	20%
傢具及裝置	20%
辦公室及特殊器材	20%
部門自用車輛	20%

ii. 土地及正在進行中的資本性設備，則並無折舊。

iii. 電腦系統的發展及數據轉換成本是從使用月開始分 5 年攤銷。

#### (d) 遞延稅款

遞延稅款乃採用負債法基於在會計上和稅務評估上對於處理收入和開支上所有的時差而計算。此款額僅包括在可見將來會實現的真實負債。

#### (e) 收入的確認

費用收入是在服務提供之時確認入帳。利息收入則按應計的利息確認入帳。

**3. Turnover 營業額**

		1997	1996
		\$'000	\$'000
Charges registration fees	押記文件登記費	11,573	8,146
Incorporation fees	公司註冊成立費	92,415	46,992
Annual registration fees	年報表登記費	99,214	78,712
Searches and copying fees	查冊及影印收費	45,316	40,957
Other fees	其他費用	6,335	6,465
Services to government departments	向政府部門提供服務的收費	7,890	6,878
		<u>262,743</u>	<u>188,150</u>

**4. Operating costs 運作成本**

		1997	1996
		\$'000	\$'000
Staff costs	員工費用	131,095	120,014
General operating expenses	一般運作開支	20,131	19,926
Computer expenses	電腦開支	4,359	2,785
Central administration overheads	中央行政間接費用	658	5,433
Depreciation and amortisation	折舊及攤銷	12,150	11,257
Auditor's remuneration	審計師酬勞	290	337
		<u>168,683</u>	<u>159,752</u>

**5. Other income 其他收入**

		1997	1996
		\$'000	\$'000
Interest from bank deposits	銀行存款利息	<u>3,567</u>	<u>4,034</u>

**6. Taxation 稅款**

Taxation includes the total of 稅款包括：

(a) the notional profits tax liability of the trading fund ascertained based on the prevailing provisions in the Inland Revenue Ordinance in respect of the year payable to the Government; and

按現行稅務條例計算營運基金在該年度內應付給政府的名義利得稅款負債及

(b) an amount representing deferred taxation 遞延稅款

		1997	1996
		\$'000	\$'000
Notional profits tax	名義利得稅	13,609	2,629
Deferred taxation	遞延稅款	<u>(342)</u>	<u>(671)</u>
		<u>13,267</u>	<u>1,958</u>

## 7. Dividend 股息

Dividend of \$20,142,000 being 30% of the profit after taxation is proposed for the year ended 31 March 1997 (1996: \$2,972,000).  
本處擬把百分之三十的稅後盈利 2,014.2 萬元作股息派發 (1996 年 : 297.2 萬元) 。

## 8. Rate of return on fixed assets 固定資產回報率

This is calculated as the percentage of operating profit and interest income after taxation to Average Net Fixed Assets (ANFA). The Companies Registry Trading Fund is expected to meet in due course a target return of 10% per annum on ANFA as determined by the Financial Secretary.

這是運作盈利加上利息收入並扣除稅款後相對於固定資產平均淨值的百分率。預期公司註冊處營運基金每年目標回報率最終可達固定資產平均淨值的百分之十，此數字由財政司司長所決定。

## 9. Fixed assets 固定資產

		Land & building 土地及 建築物 \$'000	Computer system 電腦 系統 \$'000	Furniture & fittings 傢具及 裝置 \$'000	Office & specialist equipment 辦公室及 特殊器材 \$'000	Office car 部門 自用車輛 \$'000	Total 總值 \$'000
<b>Cost or valuation</b>							
<b>成本或估價</b>							
At 1 April 1996	在 1996 年 4 月 1 日	398,511	23,872	11,623	971	130	435,107
Additions	增加	-	7,996	3,407	-	-	11,403
At 31 March 1997	在 1997 年 3 月 31 日	<u>398,511</u>	<u>31,868</u>	<u>15,030</u>	<u>971</u>	<u>130</u>	<u>446,510</u>
<b>Aggregate depreciation / amortisation</b>							
<b>累計折舊 / 攤銷</b>							
At 1 April 1996	在 1996 年 4 月 1 日	10,363	9,021	3,076	687	69	23,216
Charge for the year	年內費用	4,444	5,042	2,536	102	26	12,150
At 31 March 1997	在 1997 年 3 月 31 日	<u>14,807</u>	<u>14,063</u>	<u>5,612</u>	<u>789</u>	<u>95</u>	<u>35,366</u>
<b>Net Book Value</b>							
<b>帳面淨值</b>							
At 1 April 1996	在 1996 年 4 月 1 日	<u>388,148</u>	<u>14,851</u>	<u>8,547</u>	<u>284</u>	<u>61</u>	<u>411,891</u>
At 31 March 1997	在 1997 年 3 月 31 日	<u>383,704</u>	<u>17,805</u>	<u>9,418</u>	<u>182</u>	<u>35</u>	<u>411,144</u>

**10. Short term borrowing 短期借款**

		1997	1996
		\$'000	\$'000
Government loan repayable within one year at 31 March (see also note 14)	截至 3 月 31 日一年內 應付政府貸款 (請亦參閱註釋 14)	<u>27,670</u>	<u>27,670</u>

**11. Deferred taxation 遞延稅款**

		1997	1996
		\$'000	\$'000
Balance at beginning of year	年初結餘	683	1,354
Deferred taxation for the year	年內遞延稅款	<u>(342)</u>	<u>(671)</u>
Balance at end of year	年終結餘	<u>341</u>	<u>683</u>

**12. Trading fund capital 營運基金資本**

This represents Government's investment in the Companies Registry Trading Fund.

此為政府對公司註冊處營運基金的投資。

**13. Retained earnings 保留盈利**

		1997	1996
		\$'000	\$'000
Balance at beginning of year	年初結餘	34,097	27,161
Profit for the year	年內盈利	67,140	9,908
Less : Proposed dividend	減去：擬發股息	<u>(20,142)</u>	<u>(2,972)</u>
Balance at end of year	年終結餘	<u>81,095</u>	<u>34,097</u>



#### 14. Government loan 政府貸款

The loan of \$276,700,000 from the Capital Investment Fund was made in accordance with the resolution passed by the Legislative Council on 30 June 1993 to finance part of the net assets valued at \$415,160,000 appropriated to the Companies Registry Trading Fund with effect from 1 August 1993. The loan is repayable in ten equal annual instalments of \$27,670,000 starting from 1 August 1994. The instalment due and payable on 1 August 1997 is shown as short term borrowing. The balance of \$166,020,000 shown under Government loan represents the balance of the loan after repayment of the fourth instalment. The loan bears interest at a rate equal to the average of the best lending rate quoted by the continuing members of the Committee of The Hong Kong Association of Banks.

根據立法局 1993 年 6 月 30 日所通過的決議，在撥歸營運基金的資產淨值 4.1516 億元中，2.767 億元為資本投資基金向營運基金的貸款。貸款由 1994 年 8 月 1 日起分十期按年等額攤還，每年還款 2,767 萬元，而應於 1997 年 8 月 1 日繳交的還款，已在帳目列作短期借款，故本項目下所示的結餘 1.6602 億元為在繳付第四期還款後的貸款餘額。至於貸款利息，息率為香港銀行公會委員會的當然會員所公布的最優惠貸款利率的平均息率。

#### 15. Analysis of the balances of cash and cash equivalents at end of year 年終現金及等同現金結餘分析

		1997	1996
		\$'000	\$'000
Cash and bank balances	現金及銀行結餘	3,152	1,060
Bank deposits	銀行存款	<u>136,300</u>	<u>37,000</u>
		<u>139,452</u>	<u>38,060</u>

#### 16. Capital commitments 資本承擔

At 31 March, the Companies Registry Trading Fund had capital commitments, as stated below:

在 3 月 31 日，公司註冊處營運基金有下列資本承擔：

		1997	1996
		\$'000	\$'000
Contracted for	已簽約	7,804	4,090
Not contracted for	未簽約	<u>-</u>	<u>-</u>
		<u>7,804</u>	<u>4,090</u>



## APPENDIX C

### REPORT OF THE DIRECTOR OF AUDIT TO THE PROVISIONAL LEGISLATIVE COUNCIL

I have audited the financial statements in Appendix B which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

#### **Respective responsibilities of the General Manager, Companies Registry Trading Fund and the Director of Audit**

Under section 7(4) of the Trading Funds Ordinance (Cap.430), the General Manager, Companies Registry Trading Fund is responsible for the submission of financial statements prepared in accordance with generally accepted accounting principles and signed by him to me. In preparing the financial statements, the General Manager, Companies Registry Trading Fund has to select appropriate accounting policies and to apply them consistently.

It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

#### **Basis of opinion**

I certify that I have examined and audited the financial statements referred to above in accordance with section 7(5) of the Trading Funds Ordinance and the Audit Commission auditing standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the General Manager, Companies Registry Trading Fund in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Companies Registry Trading Fund's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements. I believe that my audit provides a reasonable basis for my opinion.

#### **Opinion**

In my opinion the financial statements give a true and fair view, in all material respects, of the state of affairs of the Companies Registry Trading Fund as at 31 March 1997 and of the results of its operations and cash flows for the year then ended and have been properly prepared in accordance with the manner provided in section 7(4) of the Trading Funds Ordinance.

*Audit Commission  
Hong Kong  
1 September 1997*

**Dominic Y T Chan**  
Director of Audit

## 附錄 C

### 審計署署長提交臨時立法會的報告

我已審計刊於附錄 B 根據香港公認會計原則製備的財務報告。

#### 公司註冊處營運基金總經理及審計署署長的責任

根據《營運基金條例》(第 430 章) 第 7 (4) 條，公司註冊處營運基金總經理須把按照公認會計原則製備，並經他簽署的財務報表呈交本人。公司註冊處營運基金總經理在製備財務報表時，須貫徹採用合適的會計政策。

我的責任是根據審計工作的結果，就該等報表提出獨立的意見，並把意見提交貴會。

#### 意見的基礎

茲證明我已根據《營運基金條例》第 7 (5) 條的規定及審計署的審計標準，審核及審計上文提及的財務報表。審計過程包括以抽查方式審核與財務報表內的數額及披露資料有關的憑證；亦包括評估公司註冊處營運基金總經理在製備財務報表時所作的主要估計及判斷；以及釐定的會計政策是否適合公司註冊處營運基金的具體情況，獲貫徹使用並足夠地披露。

我在策劃和進行審計工作時，均以取得一切我認為必要的資料及解釋為目標，使我能獲得充份的憑證；就該等財務報表是否存在重要錯誤陳述，作合理的確定。我在製定意見時，亦已衡量該等報表內所載資料在整體上是否足夠。我相信是項審計工作已為下列意見提供合理的基礎。

#### 意見

我認為上述的財務報表在各主要方面均足以真實而中肯地反映公司註冊處營運基金在一九九七年三月三十一日的財務狀況，及截至該日止之年度的運作成果及現金流量，並已按照《營運基金條例》第 7 (4) 條所規定的方式妥為製備。

審計署

香港

一九九七年九月一日

陳彥達

審計署署長